



CHESTERFIELD COUNTY, VIRGINIA

Application for Business License

2001

N. Everette "Ike" Carmichael
Commissioner

Office of the Commissioner of the Revenue
P. O. Box 124
Chesterfield, VA 23832-0124
(804) 796-7118, 748-1282, or 748-1754
www.co.chesterfield.va.us

**** IMPORTANT ****
Renewal application must
be filed and tax paid in full
by 3/1/2001. 2001 licenses
will expire 12/31/2001.

Name Trade Name Mailing Address Local Address (No PO Boxes or mail drops) Telephone # Local Tel. #	FOR OFFICE USE ONLY		
	Date Filed	Date Processed	Payment Amount
			\$
	START DATE IN CHESTERFIELD		
	BEGINNING/ENDING DATES OF FISCAL YEAR, IF APPLICABLE		
	TYPE OF ENTITY	SOLE PROPRIETOR	PARTNERSHIP
		CORPORATION	LLC
E-mail Federal ID # or Soc. Sec. #			

LICENSE CLASSIFICATIONS			
#	DESCRIPTION	#	DESCRIPTION

Business Closed? SEE BACK!		LICENSE TAX/FEE CALCULATION				
	LICENSE 01	LICENSE 02	LICENSE 03	LICENSE 04	LICENSE 05	TOTALS
1. 2000 GROSS RECEIPTS* (Estimate for 2001 if business began after 1/1/2000)						
2. Exclusion: Enter \$100,000 per license ONLY if Line 1 amount is ≥ \$100,000						
3. ADJUSTED GROSS RECEIPTS* (Line 1 – Line 2)						
4. TAX RATE (If applicable, see reverse)						
5. 2001 TAX (Line 3 X Line 4) OR FEE (see reverse)						
IF START DATE IN CHESTERFIELD COUNTY WAS AFTER 1/1/99 COMPLETE LINES 6 – 12; OTHERWISE, SKIP TO LINE 13						
6. 2000 ESTIMATED GR. REC.*						
7. 2000 ACTUAL GR. REC.*						
8. Exclusion: Allocate \$40,000 between lic. if Line 7 is ≥ \$100,000						
9. ADJUSTED ACTUAL GROSS RECEIPTS* (Line 7 – Line 8)						
10. 2000 TAX (Line 9 X tax rate) OR FEE						
11. 2000 PAID						
12. DIFFERENCE (Line 10 – Line 11)						
13. TOTAL TAX OR FEE (Line 5 + Line 12)						
14. LATE PENALTY						
15. INTEREST						
16. TOTAL AMT. DUE BY 3/1/01 (Add Lines 13 through 15)						

* FOR WHOLESALE MERCHANT LICENSES, ENTER GROSS PURCHASES RATHER THAN GROSS RECEIPTS

ABC # _____ **ABC gross receipts MUST be included with total retail sales** STATE BOARD FOR CONTRACTORS REG. # _____

CONTRACTORS: INITIAL HERE IF YOU DO NOT ACCEPT CONTRACTS OF \$1,000 OR MORE AND GROSS LESS THAN \$150,000 DURING A 12 MO. PERIOD _____

DECLARATION BY TAXPAYER – I declare that the foregoing statements and figures are true, full and correct to the best of my knowledge and belief. I understand that even though the County may issue the license(s) herein applied for, it is the applicant's responsibility to confirm with the County's Planning Department that the location listed above is properly zoned for the licensable activities being conducted there.

PLEASE PRINT NAME

SIGNATURE

DATE

LICENSE FEE SCHEDULE

FOR BUSINESS LICENSE CLASSIFICATIONS WITH GROSS RECEIPTS* LESS THAN \$100,000

<u>Gross Receipts* Range</u>	<u>License Fee</u>
\$0.00 – \$9,999.99	-0-
\$10,000.00 – \$99,999.99	\$10.00

Note: This fee schedule applies ***separately*** to each license classification

LICENSE TAX SCHEDULE

FOR BUSINESS LICENSE CLASSIFICATIONS WITH GROSS RECEIPTS* OF \$100,000 OR MORE

<u>License Classification</u>	<u>Basis</u>	<u>Rate Factor</u>	<u>Minimum Tax</u>
Professional Service	Gross Receipts	.0058	\$10.00
Financial Service	Gross Receipts	.0058	\$10.00
Real Estate Service	Gross Receipts	.0058	\$10.00
Utility Service	Gross Receipts	.0050	\$10.00
Personal or Business Service	Gross Receipts	.0036	\$10.00
Commission Merchant	Gross Receipts	.0036	\$10.00
Merchandise Broker	Gross Profit	.0036	\$10.00
Coin Operated Amusement Machines	Gross Receipts	.0036	\$10.00
Repair Service	Gross Receipts	.0028	\$10.00
Retail Merchant	Gross Receipts	.0020	\$10.00

Note: Gasoline/Diesel retailers – Enter total federal and state excise taxes paid during 2000 here: \$ _____.

Direct Seller – Retail	Gross Receipts	.0020	\$10.00
Merchant Placing Vending Machines	Gross Receipts	.0020	\$10.00
Amusement/Admissions	Gross Receipts	.0020	\$10.00
Contractor	Gross Receipts	.0015	\$10.00

Note: Contractors must attach a list for any deductions claimed for work done in other localities where licenses were obtained. Speculative builders must attach a list of completed projects.

Wholesale Merchant	Gross Purchases	.0010	\$10.00
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Note: Maximum tax for the Wholesale Merchant classification is \$20,000.00.

Direct Seller – Wholesale	Gross Receipts	.0005	\$10.00
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Note: Direct Seller categories apply only to consumer products sold in private residences.

FLAT FEES

FOR BUSINESS LICENSE CLASSIFICATIONS WITH FEES NOT RELATED TO GROSS RECEIPTS OR PURCHASES

<u>License Classification</u>	<u>Flat Fee Amount</u>
Alcoholic Beverage – Beer & Wine Sales	\$20.00
Alcoholic Beverage – Mixed Beverage Sales	
Seating Capacity: 1 – 100	\$200.00
101 – 150	\$350.00
over 150	\$500.00
Flea Market/Craft Show/Trade Show Promoter	\$2.00 per vendor per day, minimum of five vendors required
Itinerant Merchant – Edible Perishables	\$50.00
Itinerant Merchant – Goods, Wares, Merchandise (January – June)	\$250.00
Itinerant Merchant – Goods, Wares, Merchandise (July – December)	\$250.00
Night Club Operator	\$100.00
Peddler – Edible Perishables	\$25.00
Peddler – Goods, Wares, Merchandise	\$500.00

ADDITIONAL INSTRUCTIONS

- If your business does not fit one of the above classifications or if you have any questions concerning your license classification, please call **(804) 796-7118, 748-1282, or 748-1754**.
 - If your federal income tax return is prepared on a fiscal year basis your base year MUST be the fiscal year ending during the calendar year preceding the license year. Gross receipts* must be reported using the same method of accounting as is used for federal income tax purposes.
 - Renewal applications and payments must be received or postmarked on or before 3/1/2001 to avoid late charges. Applications and payments for new businesses must be received or postmarked within 30 days of beginning business in order to avoid late charges. Make checks payable to: TREASURER, Chesterfield County.
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OUT OF BUSINESS

My last day of business was: _____. Gross receipts* in 2000 were: \$ _____.

***FOR WHOLESALE MERCHANT LICENSES, ENTER GROSS PURCHASES RATHER THAN GROSS RECEIPTS**